



Connecticut State Board of Accountancy

30 Trinity Street
Hartford, Connecticut 06106-1634
(860) 509-6179 – Fax (860) 509-6247
www.ct.gov/sboa
sboa@ct.gov

Thomas F. Reynolds, CPA, Chairman
James S. Ciarcia
Philip J. DeCaprio, Jr., CPA/ABV/CFF/Cr.FA, CVA
Richard H. Gesseck, CPA
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST
Richard L. Sturdevant
Martha S. Triplett, Esq.
Michael Weinschel, CPA

David L. Guay, Executive Director
Rebecca E. Adams, Esq., Legal Counsel

PUBLIC SESSION **ENFORCEMENT AGENDA** **March 2, 2010**

A. REQUESTING SETTLEMENT APPROVAL

2008021-3137 Berry Dunn McNeil & Parker – late filing of quality review report/acceptance
Requesting settlement approval for \$250

2009148-3324 Susan Reudgen – failure to renew firm permit on time
Requesting settlement approval for \$250 penalty and lapse in firm permit

2010010-3359 Gitlin Campise – late filing of quality review reports/acceptances
Requesting settlement approval for penalty of \$500

2010024-3372 Costello & Company – late filing of quality review report/acceptance
Requesting settlement approval for \$250

2010042-3391 Rayan Moncrieffe – failure to renew firm permit on time
Requesting settlement approval for \$250 penalty and lapse in firm permit

2010043-3392 Mark Coles – failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010047-3396 Steven Kaplan – failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010049-3398 Coren Liang – failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010050-3399 Stephen Musante – failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

A. REQUESTING SETTLEMENT APPROVAL (CONTINUED)

2010053-3403 David Lake – failure to renew individual license on time

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010059-3409 Kreinik & Company, LLC – failure to renew firm permit on time

Requesting settlement approval for \$250 penalty and lapse in firm permit

B. RECOMMENDING DISMISSAL

2009030-3202 Robert Pfrommer – performing discreditable acts

Mr. Pfrommer has been providing his office as the meeting location for Joseph Reilly and his clients. Mr. Reilly's clients believed that Mr. Reilly was a licensed CPA. He has not held a license since 1991. The clients have stopped in repeatedly attempting to retrieve tax records because Mr. Reilly has not completed their returns and he has possession of all their supporting documents. Mr. Pfrommer says that Mr. Reilly is very difficult to reach on the phone because he doesn't clear his voice mail (which has been full since November). He states that he did not know that any of the clients thought that Mr. Reilly was a CPA and he has attempted to have Mr. Reilly contact the Board. *Recommending dismissal – no violation/no probable cause*

2009117- 3291 David Purdy – failure to return records

Leslie Mitchell complained that Mr. Purdy's estate refused to tell him the location of his files or return any of his records. A Board subpoena was served on the estate. The estate's attorney called and wrote in response to the subpoena stating that a notice that went out in September asking all clients to retrieve records. Mr. Mitchell picked up his records at that time. *Recommending dismissal – complaint is moot*

2009118 -3334 Eric Zielinsky – failure to return records

Mr. Zielinsky purchased part of the client list from Mr. Purdy's estate. None of the complaining entities were part of the purchase and sale agreement and he never had custody of any records of those entities. Counsel reviewed the agreement and his statements are true. His agreement to purchase part of the client list was specific to a small number of clients and none of them meet the criteria for response to the subpoena. *Recommending dismissal – no violation/no probable cause*

2009127-3301 Thomas Rich, CPA – failure to undergo and report quality review

Mr. Rich submitted the appropriate quality review waiver paperwork. He is not performing and has not performed any attest work. *Recommending dismissal – no violation/no probable cause*

2009141-3317 Scott Bower – failure to renew in 2009

Mr. Bower was not practicing in Connecticut in 2009 or thus far in 2010. He is not required to hold a license but wishes to reinstate. He has submitted a notarized affidavit stating that he has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2008 (when he last held a Connecticut CPA license). *Recommending dismissal – no violation/no probable cause*

B. RECOMMENDING DISMISSAL (CONTINUED)

2009165-3343 David Devin – fraudulent billing

Mr. Devin and his clients, the Papas, did not have a clear arrangement regarding fees for services for business and individual tax work. The first bill submitted was \$6,000 over what the clients had been paying their previous CPA and did not include an itemization of the work or the fees. The parties worked out a satisfactory solution among themselves. *Recommending dismissal – no violation/no probable cause*

2009166-3344 Paul Depietro– failure to provide investment advice/tax implication information

John Morgan complains that Mr. Depietro was responsible for advising him regarding his removal of monies from an IRA which he deposited in a savings account resulting in income recognition for the year. Mr. Depietro states that he was not informed about the plan to place the IRA into a savings account until after it happened or he would have given his client a “heads up” regarding the tax implications of the transaction even though that was not part of his engagement. *Recommending dismissal – no violation/no probable cause*